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Accountants for Richard A. Marshack, Chapter 11 Trustee

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re

**THE LITIGATION PRACTICE
GROUP P.C.,**

Debtor.

Case No.: 8:23-bk-10571-SC

Chapter 11

**SECOND AND FINAL APPLICATION
FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES OF
GROBSTEIN TEEPLE, LLP AS
ACCOUNTANTS FOR THE CHAPTER 11
TRUSTEE; DECLARATION OF DIMPLE
MEHRA IN SUPPORT THEREOF**

Date: January 14, 2025

Time: 10:00 a.m.

Ctrm: 5C

U.S. Bankruptcy Court
411 West Fourth Street
Santa Ana, California 92701

**TO THE HONORABLE SCOTT C. CLARKSON, UNITED STATES BANKRUPTCY
JUDGE:**

GROBSTEIN TEEPLE LLP (“Applicant” or “GT” or the “Firm”), accountants for the Chapter 11 Trustee of The Litigation Practice Group P.C. (the “Debtor”) in the above-referenced case, represents the following in support of this *Second and Final Application for Compensation and Reimbursement of Expenses of Grobstein Teeple, LLP as Accountants for the Chapter 11 Trustee*

1 (“Final Application”). The Final Application requests a total of \$77,390.00 for fees and \$46.03 for
2 expenses incurred during the period of July 1, 2024, through and including the effective date of the
3 Chapter 11 Plan of Reorganization (“Plan”), September 23, 2024 (the “Final Application Period”).

4 **I.**

5 **PRELIMINARY SUMMARY OF COMPENSATION DATA**

- 6 1. Applicant: GROBSTEIN TEEPLE LLP
7 2. Application Period: July 1, 2024 through September 23, 2024
8 3. Date of Entry of Order Authorizing Employment: July 3, 2023 [effective May 12, 2023]
9 4. Date Services Commenced: May 12, 2023
10 5. Dates of Prior Fee Hearings: September 24, 2024
11 6. Advance Fee Payment Received: \$0.00
12 7. Advance Fee Payment Remaining: \$0.00
13 8. Fees Paid Pursuant to Prior Fee Applications: \$235,211.87
14 9. Expenses Paid Pursuant to Prior Fee Applications: \$51.03
15 10. Amount Remaining to be Paid to Pursuant to Prior Applications: \$72,254.63 (*Please see*
16 *paragraph 4 below for detailed explanation*).
17 11. Amount Reserved Pending Final Fee Application: \$0.00
18 12. Total Amount of Fees Requested for this Application Period: \$77,390.00¹
19 13. Total Amount of Expenses Requested for this Application Period: \$46.03
20 14. Cash on hand: \$10,256,305 (pursuant to the Monthly Operating Report for the Period Ending
21 September 30, 2024)

22 Applicant is seeking 100% approval of fees and understands that based on the terms of
23 Applicant’s employment application it will take a reduction of 15% of the allowed fees if a distribution
24 of less than 25% is made to the general unsecured creditors. As such, Applicant is agreeable to a 15%
25

26 ¹ Pursuant to the employment in this case, GT agreed that if general unsecured creditors do
27 not receive at least a 25% distribution on allowed claims, GT would take a voluntary 15% reduction
28 on its standard hourly rates to the extent GT’s fees were approved by the Court. Further, should
general unsecured creditors receive a distribution of more than 25%, GT will have the ability to
request that the Court to allow 100% of its fees. At this time GT is only seeking payment of
\$65,781.50 (85% of the fees sought).

1 interim holdback of 100% allowed fees to ensure it does not receive more than the potential reduction.

2 **II.**

3 **INTRODUCTION**

4 1. On March 20, 2023, the Debtor filed a voluntary petition under Chapter 11 of Title 11
5 of the United States Code (the “Petition Date”). Thereafter, Richard A. Marshack was appointed as
6 the chapter 11 trustee (“Trustee”) for the Debtor’s bankruptcy estate (“Estate”).

7 2. Pursuant to the order entered authorizing the employment of GT as accountants,
8 Applicant began work on May 12, 2023.

9 3. Applicant was employed to provide accounting related assistance including: obtain and
10 evaluate financial records; evaluate assets and liabilities of the Debtor and Estate; evaluate tax issues
11 related to the Debtor and Estate; prepare tax returns; provide litigation consulting if required; and
12 provide accounting and consulting services requested by the Trustee and his counsel.

13 4. Applicants first interim application in connection with this case (“First Application”)
14 was filed on September 3, 2024 and sought approval of fees totaling \$307,466.50, and reimbursement
15 of expenses in the amount of \$51.03 for the period of May 12, 2023 through June 30, 2024 (the “First
16 Application Period”). Pursuant to the employment in this case, GT agreed that if general unsecured
17 creditors do not receive at least a 25% distribution on allowed claims, GT would take a voluntary 15%
18 reduction on its standard hourly rates to the extent GT’s fees were approved by the Court. Further,
19 should general unsecured creditors receive a distribution of more than 25%, GT will have the ability
20 to request that the Court to allow 100% of its fees. Pursuant to Court Order entered October 1, 2024
21 (“Fee Order”), GT’s fees were approved in the amount of \$261,346.52 (85% of the fees sought), and
22 expenses were approved in full. The Fee Order further provided that the Trustee was authorized to
23 distribute the sum of \$235,211.87 (representing an additional 10% holdback of its allowed fees), and
24 100% of its allowed expenses. On about October 4, 2024, GT received payment of fees and expenses
25 in the amounts of \$235,211.87 and \$51.03, respectively. Taking into consideration the 15% voluntary
26 reduction and the additional 10% holdback, the outstanding balance owed to GT on its first application
27 is \$72,254.63.

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1 5. This is Applicant's second and final application in connection with this case. Applicant
2 seeks approval of compensation for the Final Application Period. The requested amount of
3 compensation is based upon a total of 273.1 hours of accounting services, resulting in fees totaling
4 \$77,390.00. In addition, Applicant incurred expenses in the amount of \$46.03. The Applicant is
5 informed and believes that the Trustee is currently holding \$10,256,305.

6 6. The professional services which are the subject of this Final Application were rendered
7 by the Applicant in connection with providing services for the benefit of the estate and not for any
8 other entity. All of the expenses which are the subject of this Final Application were incurred by
9 Applicant in connection with providing services for the benefit of the estate.

10 7. Applicant maintains time records of professionals and support personnel on a
11 contemporaneous basis. Such time records are prepared by the professionals who have rendered the
12 services. The time records and this Final Application were reviewed by the project manager assigned
13 to the case.

14 8. **Exhibit "A"** attached to the declaration in support of the Final Application provides a
15 grand total of fees, as well as expenses, by subject area incurred during the Final Application Period.

16 9. A summary of the hours of professional time expended by each professional for the
17 Applicant is attached as **Exhibit "B"** to the declaration in support of the Final Application. The
18 hourly rates in **Exhibit "B"**, as well as those reported in **Exhibit "C"**, reflect the rates in effect on
19 the dates those services were performed. Therefore, certain professionals may reflect multiple rates
20 if there were rate adjustments during the Final Application Period.

21 10. Attached as **Exhibit "C"** to the declaration in support of this Final Application and
22 incorporated herein by this reference is a report detailing the services and expenses rendered by the
23 Applicant for the Final Application Period, with a description of the service(s) performed, time spent,
24 timekeeper identity, and applicable rate. **Exhibit "C"** categorizes the professional fees by subject
25 work areas.

26 11. Applicant has no agreement or understanding for a division of fees between Applicant
27 and any other party or parties involved in this matter. No retainer or advance fee payment has been
28 received by Applicant and Applicant has not received, nor intends to receive, a lien or any other

1 interest in the property of the Debtor or any other third party to secure payments of Applicant's fees.
2 Applicant is aware of the risk that there may be insufficient assets from which it may be compensated.

3 12. Attached as **Exhibit "D"** to the declaration in support of this Final Application is
4 biographical information of the professionals providing services during the Final Application Period.

5 **III.**

6 **SUMMARY OF PROFESSIONAL SERVICES PERFORMED BY APPLICANT**
7 **DURING THE FIRST APPLICATION PERIOD**

8 **Accounting Services**

9 13. Applicant was engaged by the Chapter 11 Trustee to provide accounting services
10 which included evaluating books and records, gathering and analyzing available documents and
11 electronic data, interviewing parties to the matter, and performing financial and other analyses.

12 14. Debtor's management was uncooperative and access to the scant financial records
13 available was limited. The Trustee and his counsel instructed Applicant to conduct a thorough
14 investigation of the Debtor's available financial records, which required Applicant to reconstruct
15 banking activity and prepare multiple analyses thereupon.

16 15. Applicant worked with the Trustee, his counsel and counsel for the Debtor's principals
17 to obtain as much of the Debtor's banking and accounting records as quickly, efficiently and
18 completely as possible. Trustee's counsel is still in the process of obtaining missing banking records
19 from multiple financial institutions.

20 16. Applicant participated in numerous email correspondence, teleconferences, and
21 videoconferences with the Trustee, Trustee's counsel, and third-party vendors used by the Debtor in
22 order to assist with obtaining and preserving the Debtor's financial records.

23 17. Applicant had to review and organize the bank statements in order to start the
24 reconstruction process.

25 18. Throughout the case, Applicant maintained a detailed inventory of all bank and credit
26 card accounts identified in the tens of thousands of pages of records obtained in this matter. Applicant
27 has provided multiple lists of identified and missing bank accounts to Trustee's counsel to assist with
28 subpoena demands of banks involved to obtain missing bank account statements and related

1 enclosures.

2 19. Applicant did not receive all of the bank records at once. They were received piece-
3 meal over the pendency of the case. Each time bank statements were received, Applicant had to
4 update its banking index, reconstruct the new banking activity, and integrate that data into the existing
5 reconstruction.

6 20. Applicant reconstructed the bank account transaction data as described in the
7 Reconstruction Accounting section below. Ultimately, the reconstruction consisted of approximately
8 50 bank accounts consisting of over 61,000 transactions.

9 21. Once the bank statements were reconstructed, Applicant had to normalize the
10 voluminous banking transactions in order to run analyses by payee and payor. All of the bank
11 statements received did not have check images, therefore, Applicant had to provide lists of missing
12 check images for the Trustee and his counsel to obtain those records from the banks. Once the missing
13 check images were received, Applicant had to record the check payee and memo information by
14 reconciling the payee and dollar amounts from the produced images to the database created by
15 Applicant.

16 22. After the banking transaction data set was complete, Applicant prepared multiple
17 analyses as requested by the Trustee, including but not limited to, disbursements summaries by entity.

18 23. Applicant prepared 14 monthly operating reports ("MORs") as required by the U.S.
19 Trustee's office ("UST"). Due to the lack of cooperation by the Debtor, Applicant had to amend the
20 initial MORs several times as additional information became available.

21 24. Applicant prepared an addendum each month to be included with the MOR to provide
22 additional information that cannot be reported on the data-enabled MOR form.

23 25. Applicant attended court hearings virtually and/or in-person as requested by the
24 Trustee and his counsel.

25 26. Applicant participated in numerous communications with financial advisors retained
26 by the creditors' committee ("Committee FAs") and provided information as requested by the
27 Committee FAs.

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1 27. Applicant worked with Debtor's former technology advisors to obtain Debtor's
2 accounting records.

3 **Fee/Employment Application**

4 28. Applicant prepared its employment application in the case. The employment
5 application was prepared to include certain fee payment provisions requested by the Trustee.

6 **Litigation Consulting**

7 29. Trustee and his counsel determined that there were numerous alleged fraudulent
8 transfers made by the Debtor during the 90-day and 4-year pre-petition period that could possibly be
9 recovered for the benefit of the Estate.

10 30. As discussed above, Applicant reviewed, indexed, and analyzed banking records
11 received in the underlying lawsuits commenced by the Trustee and his counsel in order to assist with
12 the identification of potential litigation targets.

13 31. Applicant prepared over 300 analyses for transfers made within the 90-day and 4-year
14 pre-petition periods by Debtor. Applicant provided Trustee counsel with the supporting bank records
15 for each transaction in each of the analyses.

16 32. In addition to the transfer analyses discussed above, Applicant prepared fund tracing
17 analyses for funds received from six secured creditors.

18 33. Applicant provided declarations as needed supporting the Trustee's fraudulent transfer
19 actions.

20 34. Trustee instructed Applicant to prepare an insolvency analysis. Applicant reviewed the
21 financial records received by the Trustee and advised Trustee that the financial records were
22 incomplete.

23 35. Applicant assisted Trustee in his attempt to gain access to additional financial records.

24 **Reconstruction Accounting**

25 36. Applicant reviewed and organized bank statements received pursuant to subpoenas
26 issued by the Trustee and his counsel.

27 37. Applicant reconstructed the bank account transaction data, including populating the
28 source or use of each transaction and any other available data points. The reconstruction consisted of

1 Applicant recording the account holder name, account number, statement date, transaction date, check
2 or reference number, payee or payor, amount, and memo for each transaction. Ultimately, the
3 reconstruction is comprised of approximately 50 bank accounts consisting of over 61,000
4 transactions.

5 38. As discussed above, Applicant had to update the reconstruction once the missing
6 check images were obtained. Applicant had to reconstruct the check payee and memo information
7 by reconciling the payee and dollar amounts from the produced images to the database created by
8 Applicant.

9 **Tax Issues**

10 39. Applicant assisted Trustee in resolving payroll tax reporting issues.

11 40. Applicant assisted Trustee in obtaining tax transcripts from the Internal Revenue
12 Service.

13 41. Applicant reviewed the tax transcripts to determine tax filing requirements for the
14 Debtor's estate.

15 **Tax Return Preparation**

16 42. Applicant prepared the Debtor's required income tax return extension.

17 **Preference/Insider Analysis**

18 43. Applicant prepared a summary analysis of over 1,300 payees in the 90-day pre-petition
19 period.

20 44. Applicant prepared a summary analysis of over 6,000 payees in the 4-year pre-petition
21 period.

22 45. Trustee and his counsel then asked applicant to prepare detailed 90-day and 4-year
23 analyses of certain payees.

24 46. Applicant prepared numerous analyses as requested by the Trustee and his counsel.

25 **Expenses**

26 47. During the First Application Period, Applicant incurred out-of-pocket expenses
27 totaling \$462.11, for which reimbursement was sought. Those expenses were as follows:
28

Postage/Delivery Charges	\$21.83
Photocopies/Printing	\$29.20
TOTAL	\$51.03

IV.

**SUMMARY OF PROFESSIONAL SERVICES PERFORMED BY APPLICANT
DURING THIS FINAL APPLICATION PERIOD**

Accounting Services

48. Applicant continued to provide accounting services which included evaluating books and records, gathering and analyzing available documents and electronic data, interviewing parties to the matter, and performing financial and other analyses.

49. Applicant assisted Trustee in preparing and filing payroll tax returns with federal and state tax agencies.

50. Applicant participated in numerous communications with Trustee's counsel and staff regarding the payroll tax returns to be filed.

51. Applicant prepared 3 MORs as required by the UST during the Final Application Period.

52. Applicant prepared an addendum each month to be included with the MOR to provide additional information that cannot be reported on the data-enabled MOR form.

53. Applicant communicated with Trustee regarding the requirements to prepare and file post-confirmation reports for the Estate.

54. Applicant participated in numerous communications with Committee FAs and provided information as requested by the Committee FAs.

55. Applicant continued to work with Trustee's counsel on analysis of disbursements made by Debtor in the 90-days and 4-year pre-petition periods.

56. Applicant communicated with Trustee regarding notices received from tax agencies and the information needed to prepare the related analyses.

57. During the Final Application Period, Applicant incurred 25.3 hours under the category of Accounting Services, resulting in fees totaling \$7,372.50. This resulted in a blended hourly rate of

1 \$291.40.

2 **Fee/Employment Application**

3 58. Due to the complicated nature of the work completed by the Applicant, Applicant
4 drafted and filed the first interim fee application and submitted Applicants' time entries in LEDES
5 format as required by the UST.

6 59. Applicant worked with Trustee's counsel to resolve inquiries made by the Court
7 appointed fee examiner ("Fee Examiner").

8 60. Applicant responded to all follow-up inquiries made by the Court appointed Fee
9 Examiner.

10 61. Applicant worked with Trustee's counsel to resolve additional inquiries made by the
11 Fee Examiner.

12 62. During the Final Application Period, Applicant incurred 7.9 hours under the category
13 of Fee/Employment Application, resulting in fees totaling \$3,887.50. This resulted in a blended hourly
14 rate of \$492.09.

15 **Litigation Consulting**

16 63. Applicant worked with Trustee's counsel to prepare Applicant's declaration in support
17 of Trustee's motion for entry of default judgment against Azzure.

18 64. Applicant reviewed and prepared a declaration for Trustee's motion for summary
19 judgment against Diverse.

20 65. Applicant reviewed and prepared a declaration for Trustee's motion for entry of default
21 judgment against MRD Marketing.

22 66. Applicant reviewed and prepared a declaration for Trustee's motion for entry of default
23 judgment against CRI System.

24 67. Applicant continued to work with Trustee's counsel in identifying banking records that
25 needed to be subpoenaed from third parties.

26 68. Applicant prepared a disbursement summary of post-petition transfers made by the
27 Debtor as requested by Trustee's counsel.

28 69. In the Final Application Period, Applicant prepared over 100 detailed analyses of pre-

1 and post-petition transfers made by the Debtor as requested by Trustee's counsel to support their on-
2 going efforts at recover funds for the Estate.

3 70. Applicant provided Trustee's counsel with supporting bank records for each transaction
4 in each of the analyses.

5 71. In addition to the transfer analyses discussed above, Applicant prepared funds tracing
6 analyses for funds received from multiple creditors as requested by Trustee's counsel.

7 72. Applicant participated in communications with Trustee, Trustee's counsel, and federal
8 agents regarding Debtor's banking records and related issues.

9 73. During the Final Application Period, Applicant incurred 84.5 hours under the category
10 of Litigation Consulting, resulting in fees totaling \$24,982.50. This resulted in a blended hourly rate
11 of \$295.65.

12 **Reconstruction Accounting**

13 74. Applicant continued to review, organize, and reconstruct banking statements as they
14 were received pursuant to subpoenas issued by Trustee's counsel.

15 75. Applicant reconstructed the bank account transaction data, including populating the
16 source or use of each transaction and any other available data points. The reconstruction consisted of
17 Applicant recording the account holder name, account number, statement date, transaction date, check
18 or reference number, payee or payor, amount, and memo for each transaction. Ultimately, the
19 reconstruction consisted of over 5,600 transactions in the Final Application Period.

20 76. During the Final Application Period, Applicant incurred 154.5 hours under the category
21 of Reconstruction Accounting, resulting in fees totaling \$40,607.50. This resulted in a blended hourly
22 rate of \$262.83.

23 **Tax Issues**

24 77. Applicant reviewed and provided guidance to the Trustee regarding the proof of claim
25 filed by the Internal Revenue Service ("IRS").

26 78. During the Final Application Period, Applicant incurred 0.9 hours under the category
27 of Tax Issues, resulting in fees totaling \$540.00. This resulted in a blended hourly rate of \$600.00.

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Expenses

79. During the Final Application Period, Applicant incurred out-of-pocket expenses totaling \$46.03, for which reimbursement was sought. Those expenses were as follows:

Postage/Delivery Charges	\$15.43
Photocopies/Printing	\$30.60
TOTAL	\$46.03

V.

REQUEST FOR FINAL COMPENSATION

80. During the Final Application Period, Applicant incurred a total of 273.1 hours as accountants for the Chapter 11 Trustee. Applicant submits that all of its time was reasonable and necessary. Applicant has attempted, as best possible, to avoid utilizing professionals at a higher rate than needed for any particular task. The blended hourly rate for the Final Application Period is \$283.37.

81. Applicant is seeking 100% approval of fees and understands that based on the terms of Applicant's employment application it will take a reduction of 15% of the allowed fees if a distribution of less than 25% is made to the general unsecured creditors. As such, Applicant is agreeable to a 15% interim holdback of 100% allowed fees to ensure it does not receive more than the potential reduction.

82. At this time Applicant is requesting approval of \$77,390.00, but is only seeking payment of \$65,781.50 (85% of the fees sought) for services rendered. This amount is based upon the normal hourly rates charged by its professionals at the time the work was performed. This amount does not include any enhancements or bonuses. It is also requesting reimbursement of costs in the amount of \$46.03.

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1 **WHEREFORE, GROBSTEIN TEEPLE LLP** requests that this Court, after proper notice
2 and hearing, allow on a final basis, fees totaling \$77,390.00 with payment of fees limited to \$65,781.50
3 (85% of the fees sought). Applicant also requests approval of expenses totaling \$46.03. This would
4 result in a total payment of \$65,827.53 to GROBSTEIN TEEPLE LLP.

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6 Dated: November 5th, 2024

GROBSTEIN TEEPLE LLP

7
8 By



JOSHUA R. TEEPLE

DECLARATION OF DIMPLE MEHRA

I, DIMPLE MEHRA, declare and state as follows:

1. I am a Certified Fraud Examiner and Principal at GROBSTEIN TEEPLE LLP ("GT"), accountants for the Chapter 7 Trustee, and am duly authorized to make this declaration on behalf of GT.

2. I am the accountant principally responsible for the services performed in this matter on behalf of the Chapter 11 Trustee. The facts stated herein are within my personal knowledge or I have gained knowledge of them from other GT staff members or the regular business records as maintained by my office. The time records and this Application were reviewed by the project manager assigned to the case. If called as a witness, I could and would testify competently thereto.

3. I have reviewed the foregoing Second and Final Application for Compensation and Reimbursement of Expenses of Grobstein Teeple, LLP as Accountants for the Chapter 11 Trustee (the "Application"). I have reviewed the requirements of Local Bankruptcy Rule 2016, and to the best of my knowledge, information, and belief, the Application are true and correct, and the Application complies with that rule.

4. I am familiar with GT's billing practices and procedures. In the ordinary course of its business, GT keeps a record of all time expended by its professionals and employees in the rendering of professional services, as well as all reimbursable expenses, on a computerized billing system. The amounts requested by GT in the Application are based upon GT's business records kept in the ordinary course of GT's business.

5. Attached to this declaration as **Exhibit "A"** is a true and correct copy of a report generated by GT's computerized billing system, which provides a grand total of fees by subject area incurred by GT in this matter on behalf of the estate and expenses incurred by GT, which is kept by GT in the ordinary course of its business.

6. Attached to this declaration as **Exhibit "B"** is a true and correct copy of a report generated by GT's computerized billing system, which provide a summary of the hours of professional time expended by each professional at GT in providing services to the estate in this matter, which is kept by GT in the ordinary course of its business.

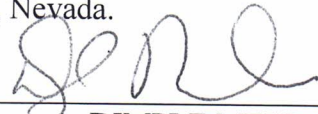
1 7. Attached to this declaration as **Exhibit "C"** is a true and correct copy of a report
2 generated by GT's computerized billing system providing a detail of fees and expenses incurred by
3 GT in connection with providing services to the estate in this matter, which GT keeps in the ordinary
4 course of its business. The time records include a description of the nature of the services performed,
5 the GT professional providing that service, the applicable rate of the professional, and the duration
6 of time expended.

7 8. GT's request for reimbursement of costs and the computation of the costs reflect
8 photocopying at \$0.20 per page, outgoing facsimiles at \$1.00 per page and incoming facsimiles at
9 \$0.20 per page. All costs from outside parties such as messengers, Federal Express, mail and long
10 distance telephone charges are charged at Applicant's cost.

11 9. Attached to this declaration as **Exhibit "D"** is biographical information of the
12 professionals who provided services to the estate in this matter.

13 I declare under penalty of perjury that the foregoing is true and correct to the best of my
14 knowledge, information, and belief.

15 Executed November 5, 2024 at Las Vegas, Nevada.

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18 DIMPLE MEHRA
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Grobstein Teeple, LLP

23832 Rockfield Boulevard, Suite 245
Lake Forest, California 92630
949-298-6620



The Litigation Practice Group P.C.

Summary of Professional Fees and Expenses

Fee Application Period: July 1, 2024 through September 23, 2024

Category of Work

001 - Accounting Services	25.30	\$7,372.50
009 - Fee/Employment Application	7.90	\$3,887.50
012 - Litigation Consulting	84.50	\$24,982.50
013 - Reconstruction Accounting	154.50	\$40,607.50
014 - Tax Issues	0.90	\$540.00
Total Professional Fees	273.10	\$77,390.00

Expenses

405 - Client Postage/Delivery	\$15.43
406 - Client Photocopies/Printing	\$30.60
Total Expenses	\$46.03

Total Professional Fees and Expenses **\$77,436.03**

Please mail payments to:
Grobstein Teeple, LLP
23832 Rockfield Boulevard, Suite 245
Lake Forest, California 92630

Grobstein Teeple, LLP

23832 Rockfield Boulevard, Suite 245
Lake Forest, California 92630
949-298-6620



Richard A. Marshack, Trustee

870 Roosevelt Avenue
Irvine, California 92620

Invoice

Invoice Date: 10/01/2024

Invoice Number: 109335

Billing Through: 10/01/2024

IN RE: The Litigation Practice Group P.C.

Professional Fees by Employee

Fee Application Period: July 1, 2024 - September 23, 2024

Employee	Rate	Hours	Amount
Breanna A McCallum	\$250.00	3.30	\$825.00
Claudia Nino	\$115.00	3.00	\$345.00
Denise Weiss	\$185.00	1.00	\$185.00
Dimple P Mehra	\$475.00	12.40	\$5,890.00
Joshua R Teeple	\$600.00	12.20	\$7,320.00
Kenneth C Solares	\$385.00	0.50	\$192.50
Kevin R Meacham	\$325.00	16.80	\$5,460.00
Nicholas D Cooper	\$275.00	168.90	\$46,447.50
Nolan M McCarthy	\$195.00	55.00	\$10,725.00
Totals		273.10	\$77,390.00

Please mail payments to:
Grobstein Teeple, LLP
23832 Rockfield Boulevard, Suite 245
Lake Forest, California 92630

Exhibit B

Grobstein Teeple, LLP

23832 Rockfield Boulevard, Suite 245
Lake Forest, California 92630
949-298-6620



Richard A. Marshack, Trustee

870 Roosevelt Avenue
Irvine, California 92620

Invoice

Invoice Date: 10/01/2024

Invoice Number: 109335

Billing Through: 10/01/2024

IN RE: The Litigation Practice Group P.C.

Professional Services:

Date	Employee	Description	Rate	Hours	Amount
001 - Accounting Services					
07/08/2024	Kenneth C Solares	Assist Pam Kraus with payroll tax returns.	\$385.00	0.20	\$77.00
07/09/2024	Claudia Nino	Review payroll spreadsheet re 2023 940 as requested by Pam K and request additional information from Pam K.	\$115.00	0.80	\$92.00
07/09/2024	Dimple P Mehra	Emails with staff and Pam re information needed for quarterly 940 filing.	\$475.00	0.20	\$95.00
07/09/2024	Kenneth C Solares	Assist Pam K. with payroll tax returns.	\$385.00	0.30	\$115.50
07/09/2024	Nicholas D Cooper	Begin preparation of June MOR	\$275.00	1.60	\$440.00
07/10/2024	Claudia Nino	Review payroll detail spreadsheet and calculate FUTA wages as requested by Pam K.	\$115.00	0.80	\$92.00
07/10/2024	Nicholas D Cooper	Continue preparation of June MOR by compiling accrued professional fees	\$275.00	0.40	\$110.00
07/11/2024	Claudia Nino	Prepare 2023 940 + Schedule A and FL RT-6 and email to Pam	\$115.00	1.40	\$161.00
07/16/2024	Dimple P Mehra	Emails with Nick re MOR.	\$475.00	0.20	\$95.00
07/16/2024	Nicholas D Cooper	Continue preparation of June MOR	\$275.00	0.80	\$220.00
07/17/2024	Nicholas D Cooper	Continue preparation of June MOR	\$275.00	3.10	\$852.50
07/18/2024	Dimple P Mehra	Review June MOR.	\$475.00	0.40	\$190.00
07/18/2024	Nicholas D Cooper	Finalize June MOR and send to MHW for submission	\$275.00	0.60	\$165.00
08/06/2024	Nicholas D Cooper	Begin preparation of July MOR	\$275.00	2.10	\$577.50
08/16/2024	Dimple P Mehra	Review documents on file and respond to request from Aaron DeLeest for payroll records.	\$475.00	0.20	\$95.00
08/16/2024	Joshua R Teeple	Emails with MHW re payroll records	\$600.00	0.10	\$60.00

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949-298-6620



Richard A. Marshack, Trustee

870 Roosevelt Avenue
Irvine, California 92620

Invoice

Invoice Date: 10/01/2024

Invoice Number: 109335

Billing Through: 10/01/2024

IN RE: The Litigation Practice Group P.C.

Date	Employee	Description	Rate	Hours	Amount
08/19/2024	Joshua R Teeple	Review various emails from MHW re payroll	\$600.00	0.10	\$60.00
08/19/2024	Nicholas D Cooper	Prepare report of accrued professional fees as requested by Force 10.	\$275.00	0.30	\$82.50
08/20/2024	Dimple P Mehra	Review July MOR.	\$475.00	0.50	\$237.50
08/20/2024	Nicholas D Cooper	Continue preparation of July MOR	\$275.00	3.30	\$907.50
08/21/2024	Nicholas D Cooper	Finalize July MOR	\$275.00	0.80	\$220.00
08/29/2024	Joshua R Teeple	Call with Trustee re plan confirmation	\$600.00	0.10	\$60.00
09/04/2024	Nicholas D Cooper	Review various versions of 4-yr and 90-day pre-petition reports for Chad at MHW	\$275.00	0.70	\$192.50
09/11/2024	Dimple P Mehra	Emails with MHW re PCRs and final MORs.	\$475.00	0.10	\$47.50
09/11/2024	Joshua R Teeple	Emails with Mehra and Trustee Administrator re PCR preparation	\$600.00	0.10	\$60.00
09/12/2024	Dimple P Mehra	Review of tax notices received from Pam Kraus (.2); Emails with Kermith and Ken re information needed to complete tax analysis (.2); Email response to Pam requesting information (.1).	\$475.00	0.50	\$237.50
09/17/2024	Nicholas D Cooper	Prepare August MOR	\$275.00	0.90	\$247.50
09/18/2024	Nicholas D Cooper	Prepare August MOR	\$275.00	1.70	\$467.50
09/19/2024	Dimple P Mehra	Communications with Chris G. re status of A/R and how to report it along with draft of MOR (.4); Review of August MOR (.4).	\$475.00	0.80	\$380.00
09/19/2024	Joshua R Teeple	Review emails and attachments from Mehra, Celentino and Ghio re treatment of transactions on MOR	\$600.00	0.20	\$120.00
09/23/2024	Joshua R Teeple	Review email from Cooper and attachments re August MOR	\$600.00	0.20	\$120.00
09/23/2024	Nicholas D Cooper	Continue preparation of August MOR	\$275.00	1.80	\$495.00

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IN RE: The Litigation Practice Group P.C.

Date	Employee	Description	Rate	Hours	Amount
001 - Accounting Services Total:				25.30	\$7,372.50
009 - Fee/Employment Application					
07/18/2024	Dimple P Mehra	Start draft of narrative for 1st interim fee application.	\$475.00	0.80	\$380.00
07/22/2024	Dimple P Mehra	Finish drafting narrative for 1st interim fee application.	\$475.00	1.10	\$522.50
07/22/2024	Joshua R Teeple	Review fee app narrative and provide revisions to same	\$600.00	0.30	\$180.00
07/24/2024	Denise Weiss	Finalize fee application; prepare for filing and service.	\$185.00	0.60	\$111.00
07/24/2024	Dimple P Mehra	Final review of 1st interim fee application (.4) and prepare LEDES spreadsheet for UST (.4)	\$475.00	0.80	\$380.00
07/24/2024	Joshua R Teeple	Additional review of fee app and send same to Trustee	\$600.00	0.20	\$120.00
07/29/2024	Joshua R Teeple	Call with Trustee re process for fee examiner	\$600.00	0.20	\$120.00
08/05/2024	Joshua R Teeple	Review and sign stipulation for fee examiner	\$600.00	0.30	\$180.00
08/29/2024	Joshua R Teeple	Review fee examiner report and discussions with Mehra on same; provide responses to Counsel - MHW	\$600.00	0.30	\$180.00
08/30/2024	Joshua R Teeple	Provide responses to questions from Fee Examiner to counsel; review and respond to related emails from counsel - MHW	\$600.00	0.50	\$300.00
09/03/2024	Denise Weiss	Finalize fee application; prepare for filing and service.	\$185.00	0.40	\$74.00
09/03/2024	Dimple P Mehra	Respond to questions from fee examiner - Nancy Rapoport.	\$475.00	0.80	\$380.00

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Date	Employee	Description	Rate	Hours	Amount
09/03/2024	Joshua R Teeple	Provide additional responses to fee examiner on time entry questions; sign fee application and errata filing	\$600.00	1.20	\$720.00
09/23/2024	Joshua R Teeple	Review Court tentatives and email from Trustee and others on same	\$600.00	0.40	\$240.00
009 - Fee/Employment Application Total:				7.90	\$3,887.50
012 - Litigation Consulting					
07/01/2024	Dimple P Mehra	Review of declaration for accuracy of information.	\$475.00	0.60	\$285.00
07/01/2024	Joshua R Teeple	Review and redline declaration for Azzure adjudication motion; review supporting documentation; work with GT staff on questions on same	\$600.00	1.20	\$720.00
07/01/2024	Joshua R Teeple	Work with Dinsmore on additional changes to Azzure declaration and review additional documents provided by Dinsmore	\$600.00	2.00	\$1,200.00
07/01/2024	Nicholas D Cooper	Review Josh Teeple Declaration and supporting exhibits for completeness	\$275.00	1.40	\$385.00
07/02/2024	Joshua R Teeple	Review Azzure motion for adjudication and statement of facts; multiple emails with Dinsmore on revisions; final review and execution of supporting declaration	\$600.00	0.90	\$540.00
07/02/2024	Joshua R Teeple	Review Diverse MSJ declaration and supporting documentation; finalize declaration and send same to Dinsmore	\$600.00	0.60	\$360.00
07/15/2024	Dimple P Mehra	Multiple emails with Dinsmore re data to be provided via subpoenas.	\$475.00	0.20	\$95.00
07/24/2024	Dimple P Mehra	Call with Nick re Chad's request (.1); Respond to Chad with information (.1).	\$475.00	0.20	\$95.00
07/24/2024	Nicholas D Cooper	Compile debtor bank account ending balance data at request of Dinsmore	\$275.00	1.10	\$302.50

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Date	Employee	Description	Rate	Hours	Amount
07/30/2024	Nicholas D Cooper	Summarize debtor and affiliate bank account ending dates and balances as requested by MHW and Dinsmore attorneys.	\$275.00	1.30	\$357.50
07/31/2024	Nicholas D Cooper	Prepare post-petition disbursement summary as requested by MHW and Dinsmore attorneys.	\$275.00	1.70	\$467.50
08/01/2024	Joshua R Teeple	Review Motion for Default re MRD Marketing; review and sign related declaration	\$600.00	0.50	\$300.00
08/01/2024	Kevin R Meacham	Prepare disbursement summaries for various payees.	\$325.00	3.20	\$1,040.00
08/01/2024	Nicholas D Cooper	Compile post-petition bank transaction detail as requested by MHW and Dinsmore attorneys.	\$275.00	1.40	\$385.00
08/02/2024	Kevin R Meacham	Prepare disbursement summaries for various payees as requested by MHW and Dinsmore attorneys.	\$325.00	6.30	\$2,047.50
08/05/2024	Kevin R Meacham	Prepare backup details for post petition transfer analysis for disbursements as requested by MHW and Dinsmore attorneys.	\$325.00	5.90	\$1,917.50
08/09/2024	Nicholas D Cooper	Prepare post-petition disbursement summary at request of MHW and Dinsmore attorneys.	\$275.00	0.90	\$247.50
08/09/2024	Nolan M McCarthy	Prepare post petition analyses of banking activity as requested by MHW and Dinsmore attorneys.	\$195.00	2.80	\$546.00
08/12/2024	Nolan M McCarthy	Extracting transactions and saving relevant information for disbursements as requested by MHW and Dinsmore attorneys.	\$195.00	2.10	\$409.50
08/13/2024	Nolan M McCarthy	Extracting transactions and saving relevant information for disbursements as requested by MHW and Dinsmore attorneys.	\$195.00	4.40	\$858.00

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Date	Employee	Description	Rate	Hours	Amount
08/13/2024	Nolan M McCarthy	Extracting requested transactions for disbursements as requested by MHW and Dinsmore attorneys.	\$195.00	0.20	\$39.00
08/14/2024	Kevin R Meacham	Work with staff on post petition transfer analysis for disbursements as requested by MHW and Dinsmore attorneys.	\$325.00	0.80	\$260.00
08/14/2024	Nolan M McCarthy	Extracting transactions and saving relevant information for for disbursements as requested by MHW and Dinsmore attorneys.	\$195.00	5.60	\$1,092.00
08/14/2024	Nolan M McCarthy	Extracting requested transactions for disbursements as requested by MHW and Dinsmore attorneys.	\$195.00	1.90	\$370.50
08/15/2024	Kevin R Meacham	Work with staff on post petition transfer analysis for disbursements as requested by MHW and Dinsmore attorneys.	\$325.00	0.60	\$195.00
08/15/2024	Nolan M McCarthy	Extracting requested transactions for disbursements as requested by MHW and Dinsmore attorneys.	\$195.00	4.30	\$838.50
08/16/2024	Nolan M McCarthy	Extracting transactions and saving relevant information for for disbursements as requested by MHW and Dinsmore attorneys.	\$195.00	2.30	\$448.50
08/16/2024	Nolan M McCarthy	Extracting requested transactions for disbursements as requested by MHW and Dinsmore attorneys.	\$195.00	0.60	\$117.00
08/19/2024	Nicholas D Cooper	Prepare disbursement summary report for Paychex and Blue Cross activity at request of Dinsmore attorneys	\$275.00	0.60	\$165.00
08/20/2024	Nicholas D Cooper	Prepare disbursement summary report for Paychex and Blue Cross activity at request of Dinsmore attorneys	\$275.00	0.40	\$110.00

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Date	Employee	Description	Rate	Hours	Amount
08/21/2024	Nicholas D Cooper	Prepare disbursement summary report for Paychex and Blue Cross activity at request of Dinsmore attorneys.	\$275.00	0.40	\$110.00
08/21/2024	Nicholas D Cooper	Prepare disbursement summary report for Matt Lovelady activity at request of Dinsmore attorneys	\$275.00	1.40	\$385.00
08/21/2024	Nolan M McCarthy	Extracting bank detail for disbursements as requested by MHW and Dinsmore attorneys.	\$195.00	4.10	\$799.50
08/22/2024	Nicholas D Cooper	Prepare disbursement summary report for Matt Lovelady activity at request of MHW attorneys.	\$275.00	0.40	\$110.00
08/27/2024	Joshua R Teeple	Respond to email from counsel re bank subpoenas and coordinate same with Cooper; review request list	\$600.00	0.30	\$180.00
08/28/2024	Nicholas D Cooper	Review status of all 4-year pre-petition analyses and convey to Dinsmore	\$275.00	0.60	\$165.00
08/30/2024	Joshua R Teeple	Review motion for default judgement re CRI System; review exhibits; review and sign declaration; email communications with Dinsmore on same	\$600.00	0.70	\$420.00
09/04/2024	Dimple P Mehra	Call with Nick re request from Chad for transfer analyses.	\$475.00	0.20	\$95.00
09/04/2024	Joshua R Teeple	Zoom meeting with Ghio, Lissebeck, Hays, Trustee and FBI agents to discuss banking reconstruction and other issues	\$600.00	0.90	\$540.00
09/05/2024	Dimple P Mehra	Emails with Chad re payee analyses.	\$475.00	0.20	\$95.00
09/06/2024	Nicholas D Cooper	Prepare summary of disbursements to various employees at request of Tyler at Dinsmore	\$275.00	1.40	\$385.00
09/12/2024	Breanna A McCallum	GT internal call to review four-year disbursement summaries with Nick	\$250.00	0.70	\$175.00

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Date	Employee	Description	Rate	Hours	Amount
09/12/2024	Dimple P Mehra	Call with Nick and Breanna re new analyses to be completed as requested by Chad Haes.	\$475.00	0.40	\$190.00
09/12/2024	Nicholas D Cooper	GT status call to review 4-yr disbursement summary analyses with Breanna.	\$275.00	0.70	\$192.50
09/12/2024	Nicholas D Cooper	Review list of entities and individuals who received demand letters from MHW, and create tracker to monitor communication between GT and MHW regarding providing supporting detail and disbursement analyses	\$275.00	1.40	\$385.00
09/13/2024	Breanna A McCallum	Prepare 4-yr disbursement summaries and compile supporting evidence from bank statements at the request of Marshack Hays Wood for Derrick Landry	\$250.00	0.30	\$75.00
09/13/2024	Breanna A McCallum	Prepare 4-yr disbursement summaries and compile supporting evidence from bank statements at the request of Marshack Hays Wood for Finlays HR LLC	\$250.00	0.60	\$150.00
09/13/2024	Dimple P Mehra	Call with Nick re analyses requests made by Chad (.2); Respond to email from Chad (.1).	\$475.00	0.30	\$142.50
09/13/2024	Nicholas D Cooper	GT status call to review 4-yr disbursement summary analyses with Dimple.	\$275.00	0.20	\$55.00
09/13/2024	Nicholas D Cooper	Prepare 4-year pre-petition disbursement summaries at request of Dinsmore and MHW attorneys, in response to demand letters sent out	\$275.00	1.20	\$330.00
09/13/2024	Nicholas D Cooper	Prepare post-petition disbursement summary at request of Tyler at Dinsmore	\$275.00	1.40	\$385.00

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Date	Employee	Description	Rate	Hours	Amount
09/17/2024	Nicholas D Cooper	Review and send 4-year disbursement summary analyses to MHW and Dinsmore attorneys.	\$275.00	0.60	\$165.00
09/17/2024	Nicholas D Cooper	Prepare disbursement summary report for Azevedo Solutions Group per request of Tyler at Dinsmore	\$275.00	0.40	\$110.00
09/19/2024	Dimple P Mehra	Review analyses prepared by Nick for multiple payees.	\$475.00	2.10	\$997.50
09/23/2024	Breanna A McCallum	Prepare 4-yr disbursement summaries and compile supporting evidence from bank statements at the request of Marshack Hays Wood for Jason Oppenheim	\$250.00	0.30	\$75.00
09/23/2024	Breanna A McCallum	Prepare 4-yr disbursement summaries and compile supporting evidence from bank statements at the request of Marshack Hays Wood for Kindlund Legal LLC	\$250.00	1.40	\$350.00
09/23/2024	Dimple P Mehra	Review analyses prepared by Nick as requested by Chad.	\$475.00	1.80	\$855.00
09/23/2024	Nicholas D Cooper	Prepare 4-year pre-petition disbursement summary analyses for 3 entities and individuals at request of MHW and Dinsmore attorneys.	\$275.00	0.90	\$247.50
09/23/2024	Nolan M McCarthy	Prepare 4-yr disbursement summaries and compile supporting evidence from bank statements at the request of Dinsmore for Reliance Assistance Group	\$195.00	3.20	\$624.00
012 - Litigation Consulting Total:				84.50	\$24,982.50
013 - Reconstruction Accounting					
07/01/2024	Nicholas D Cooper	Reconstruct Wells Fargo and Chase document production for further analysis consisting of over 3600 transactions.	\$275.00	3.20	\$880.00

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Date	Employee	Description	Rate	Hours	Amount
07/01/2024	Nicholas D Cooper	Normalize payee and payor names in bank reconstruction for summary analysis reporting	\$275.00	2.20	\$605.00
07/02/2024	Nicholas D Cooper	Reconstruct Wells Fargo and Chase document production for further analysis consisting of over 3600 transactions.	\$275.00	2.30	\$632.50
07/02/2024	Nolan M McCarthy	Preparing Wells Fargo Bank and Chase reconstructions consisting of over 3600 transactions.	\$195.00	1.80	\$351.00
07/03/2024	Nicholas D Cooper	Reconstruct Wells Fargo and Chase document production for further analysis consisting of over 3600 transactions.	\$275.00	3.30	\$907.50
07/03/2024	Nicholas D Cooper	Normalize payee and payor names in bank reconstruction for summary analysis reporting consisting of over 3600 transactions.	\$275.00	3.70	\$1,017.50
07/03/2024	Nolan M McCarthy	Preparing Wells Fargo Bank and Chase Reconstructions consisting of over 3600 transactions.	\$195.00	7.80	\$1,521.00
07/05/2024	Nicholas D Cooper	Reconstruct Wells Fargo and Chase document production for further analysis consisting of over 3600 transactions.	\$275.00	2.60	\$715.00
07/05/2024	Nicholas D Cooper	Normalize payee and payor names in bank reconstruction for summary analysis reporting consisting of over 3600 transactions.	\$275.00	2.20	\$605.00
07/05/2024	Nolan M McCarthy	Preparing Wells Fargo Bank and Chase reconstructions consisting of over 3600 transactions.	\$195.00	5.60	\$1,092.00
07/08/2024	Nicholas D Cooper	Continue to reconstruct Wells Fargo and Chase document productions for further analysis consisting of over 3600 transactions.	\$275.00	4.70	\$1,292.50

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Date	Employee	Description	Rate	Hours	Amount
07/08/2024	Nolan M McCarthy	Finishing Wells Fargo Reconstructions	\$195.00	2.20	\$429.00
07/09/2024	Nicholas D Cooper	Continue to reconstruct Wells Fargo and Chase document productions for further analysis consisting of over 3600 transactions.	\$275.00	3.90	\$1,072.50
07/09/2024	Nolan M McCarthy	Finishing Wells Fargo Reconstructions	\$195.00	6.10	\$1,189.50
07/10/2024	Nicholas D Cooper	Continue to reconstruct Wells Fargo and Chase document productions for further analysis consisting of over 3600 transactions.	\$275.00	1.70	\$467.50
07/11/2024	Nicholas D Cooper	Continue to reconstruct debtor entity bank transactions and normalize Payee names for further analysis consisting of over 3600 transactions.	\$275.00	4.10	\$1,127.50
07/12/2024	Nicholas D Cooper	Continue to reconstruct debtor entity bank transactions and normalize Payee names for further analysis consisting of over 3600 transactions.	\$275.00	6.10	\$1,677.50
07/15/2024	Nicholas D Cooper	Continue to reconstruct debtor entity bank transactions and normalize Payee names for further analysis consisting of over 3600 transactions.	\$275.00	2.90	\$797.50
07/16/2024	Nicholas D Cooper	Continue to reconstruct debtor entity bank transactions and normalize Payee names for further analysis consisting of over 3600 transactions.	\$275.00	1.60	\$440.00
07/17/2024	Nicholas D Cooper	Continue to reconstruct debtor entity bank transactions and normalize Payee names for further analysis consisting of over 3600 transactions.	\$275.00	1.80	\$495.00
07/18/2024	Nicholas D Cooper	Continue to reconstruct debtor entity bank transactions and normalize Payee names for further analysis consisting of over 3600 transactions.	\$275.00	3.70	\$1,017.50

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Date	Employee	Description	Rate	Hours	Amount
07/19/2024	Nicholas D Cooper	Continue to reconstruct debtor entity bank transactions and normalize Payee names for further analysis consisting of over 3600 transactions.	\$275.00	1.20	\$330.00
07/22/2024	Nicholas D Cooper	Reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis.	\$275.00	3.90	\$1,072.50
07/22/2024	Nicholas D Cooper	Continue to reconstruct debtor entity bank transactions and normalize Payee names for further analysis consisting of over 3600 transactions.	\$275.00	2.20	\$605.00
07/23/2024	Nicholas D Cooper	Reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis.	\$275.00	1.60	\$440.00
07/23/2024	Nicholas D Cooper	Continue to reconstruct debtor entity bank transactions and normalize Payee names for further analysis consisting of over 3600 transactions.	\$275.00	3.00	\$825.00
07/25/2024	Nicholas D Cooper	Reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis.	\$275.00	3.80	\$1,045.00
07/26/2024	Nicholas D Cooper	Reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis	\$275.00	1.30	\$357.50
07/29/2024	Nicholas D Cooper	Continue to reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis	\$275.00	4.80	\$1,320.00
07/30/2024	Nicholas D Cooper	Continue to reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis	\$275.00	3.50	\$962.50
07/31/2024	Nicholas D Cooper	Continue to reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis	\$275.00	1.80	\$495.00
08/01/2024	Nicholas D Cooper	Continue to reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis.	\$275.00	2.60	\$715.00

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Date	Employee	Description	Rate	Hours	Amount
08/02/2024	Nicholas D Cooper	Continue to reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis.	\$275.00	4.30	\$1,182.50
08/05/2024	Nicholas D Cooper	Continue to reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis	\$275.00	4.40	\$1,210.00
08/06/2024	Nicholas D Cooper	Continue to reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis	\$275.00	0.90	\$247.50
08/08/2024	Nicholas D Cooper	Continue to reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis	\$275.00	2.70	\$742.50
08/09/2024	Nicholas D Cooper	Continue to reconstruct data from over 2,000 checks and deposits for Chase x3158, for further analysis	\$275.00	3.60	\$990.00
08/23/2024	Nicholas D Cooper	Review bank reconstruction files for payee-specific transactions at Counsel's request	\$275.00	0.90	\$247.50
08/27/2024	Nicholas D Cooper	Download and index new Bank of America document production	\$275.00	0.30	\$82.50
08/27/2024	Nicholas D Cooper	Prepare updated document request list for Counsel	\$275.00	2.40	\$660.00
08/27/2024	Nicholas D Cooper	Review bank reconstruction and prepare report of transactional data pertaining to MC DVI Fund and Debt Validation Fund at Dinsmore's request	\$275.00	0.60	\$165.00
08/28/2024	Nicholas D Cooper	Continue to reconstruct data from over 3,000 checks and deposits for Chase x3158, for further analysis	\$275.00	4.20	\$1,155.00
08/29/2024	Nicholas D Cooper	Continue to reconstruct data from over 3,000 checks and deposits for Chase x3158, for further analysis	\$275.00	3.70	\$1,017.50
09/03/2024	Nicholas D Cooper	Reconstruct newly received data for 3 Bank of America accounts (x9201, x2231, and x9551) for further analysis	\$275.00	3.10	\$852.50

Please mail payments to:
Grobstein Teeple, LLP
23832 Rockfield Boulevard, Suite 245
Lake Forest, California 92630

Exhibit C

Grobstein Teeple, LLP

23832 Rockfield Boulevard, Suite 245
Lake Forest, California 92630
949-298-6620



Richard A. Marshack, Trustee

870 Roosevelt Avenue
Irvine, California 92620

Invoice

Invoice Date: 10/01/2024

Invoice Number: 109335

Billing Through: 10/01/2024

IN RE: The Litigation Practice Group P.C.

Date	Employee	Description	Rate	Hours	Amount
09/04/2024	Nicholas D Cooper	Reconstruct newly received data for 3 Bank of America accounts (x9201, x2231, and x9551) for further analysis	\$275.00	2.70	\$742.50
09/04/2024	Nicholas D Cooper	Reconstruct check and deposit data for Chase account x3588, for further analysis	\$275.00	3.10	\$852.50
09/05/2024	Nicholas D Cooper	Reconstruct check and deposit data for Chase account x3588, for further analysis	\$275.00	1.10	\$302.50
09/05/2024	Nicholas D Cooper	Merge the reconstructed data of over 3,000 checks for Chase account x3158 with the main reconstruction file	\$275.00	2.80	\$770.00
09/06/2024	Nicholas D Cooper	Normalize Payee/Payor names in roughly 5,400 transactions in the bank reconstruction	\$275.00	4.20	\$1,155.00
09/09/2024	Nicholas D Cooper	Continue to normalize Payee/Payor names in roughly 5,400 transactions in the bank reconstruction	\$275.00	3.10	\$852.50
09/10/2024	Nicholas D Cooper	Continue to normalize Payee/Payor names in roughly 5,400 transactions in the bank reconstruction	\$275.00	3.20	\$880.00
013 - Reconstruction Accounting Total:				154.50	\$40,607.50
014 - Tax Issues					
08/12/2024	Joshua R Teeple	Review and respond to various emails re IRS POC and tax reconstruction work with MHW	\$600.00	0.20	\$120.00
08/30/2024	Joshua R Teeple	Review email from MHW and chart of tax claims; respond to same	\$600.00	0.10	\$60.00
09/12/2024	Joshua R Teeple	Coordinate work on tax claims	\$600.00	0.40	\$240.00
09/12/2024	Joshua R Teeple	Call with Trustee administrator re potential taxes	\$600.00	0.20	\$120.00
014 - Tax Issues Total:				0.90	\$540.00

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Richard A. Marshack, Trustee

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Invoice Date: 10/01/2024

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Billing Through: 10/01/2024

IN RE: The Litigation Practice Group P.C.

Date	Employee	Description	Rate	Hours	Amount
Total Professional Fees:				273.10	\$77,390.00

Expenses:

Date	Employee	Description	Quantity	Rate	Amount
405 - Client Postage/Delivery					
09/03/2024	Denise Weiss	Service of fee application upon Judge.	1	\$12.00	\$12.00
09/03/2024	Denise Weiss	Service of fee application upon Debtor.	1	\$3.43	\$3.43
405 - Client Postage/Delivery Total:					\$15.43
406 - Client Photocopies/Printing					
09/03/2024	Denise Weiss	Service of fee application upon Debtor.	51	\$0.20	\$10.20
09/03/2024	Denise Weiss	Service of fee application upon Judge.	102	\$0.20	\$20.40
406 - Client Photocopies/Printing Total:					\$30.60
Total Expenses:					\$46.03

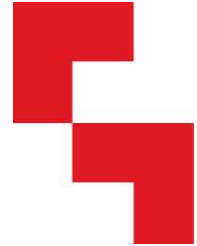
Total Professional Fees: \$77,390.00

Total Expenses: \$46.03

Total Amount Due This Invoice: \$77,436.03

Please mail payments to:
Grobstein Teeple, LLP
23832 Rockfield Boulevard, Suite 245
Lake Forest, California 92630

Exhibit C



PROFESSIONAL BIOGRAPHIES

JOSHUA TEEPLE, CPA/CFF, CFE, CITP, University of Colorado, Boulder (B.S. - Business Administration) is a Partner in the firm. Mr. Teeple specializes in providing forensic accounting and restructuring services and testifies as an expert witness in such matters. Mr. Teeple has conducted multiple fraud investigations and regularly provides litigation consulting services.

DIMPLE MEHRA, CFE, University of Arizona (B.S. – Business Administration) and University of Phoenix (M.S. – Accountancy) is a Principal in the firm. Ms. Mehra has experience in providing forensic accounting and analysis services in the public and private sectors. She is a member of the Association of Certified Fraud Examiners.

KENNETH SOLARES, CPA, California State University, Northridge (B.S. - Finance) is a Manager in the firm. Mr. Solares has experience in accounting, bookkeeping, financial statement analysis and office management.

NICHOLAS COOPER, University of South Carolina Darla Moore School of Business (BS- Finance/Marketing) is a Staff Accountant in the firm. Mr. Cooper has corporate finance experience in data analysis, including privately held businesses, as well as non-for-profit organizations.

BREANNA MCCALLUM, University of California, Northridge (B.S. – Accounting) is a Consultant in the firm.

NOLAN MCCARTHY, Occidental College, (B.A. – Economics) and Georgetown University (M.P.S. – Sports Industry Management) is a Staff Accountant with the firm.

KEVIN MEACHAM, California State University, Northridge (B.S. - Information Systems with an Option in Business) is a Consultant in the firm. Mr. Meacham is knowledgeable in network technologies, database management, application development, business intelligence, IT audit, enterprise resource planning, project management, and IT security. He has experience in bank record reconstructions for numerous accounts related to fraudulent transactions.

CALUDIA NINO, California State University Northridge, (B.A – English Literature) is a bookkeeper with the firm, with experience in maintaining accurate financial records and thorough categorization of all income and expenses.

DENISE WEISS is an Executive Assistant with the firm.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

PO Box 253, Woonsocket, RI 02895

A true and correct copy of the foregoing document entitled (*specify*): **SECOND AND FINAL APPLICATION FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES OF GROBSTEIN TEEPLE, LLP AS ACCOUNTANTS FOR THE CHAPTER 11 TRUSTEE; DECLARATION OF DIMPLE MEHRA IN SUPPORT THEREOF WITH PROOF OF SERVICE AND EXHIBIT A-D** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **November 6, 2024**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On **November 6, 2024**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Debtor
The Litigation Practice Group P.C.
17542 17th St, Suite 100
Tustin, CA 92780-1981

Honorable Scott C. Clarkson
U.S. Bankruptcy Court
411 West Fourth St., Ste. 5130
Santa Ana, CA 92701-5493

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL
(state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.


I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

November 6, 2024

Date

Denise Weiss

Typed Name



Signature

CM/ECF NOTICE OF ELECTRONIC FILING

- Adam D Stein-Sapir on behalf of Creditor Pioneer Funding Group LLC info@pflc.com
- Alan Craig Hochheiser on behalf of Creditor City Capital NY ahochheiser@mauricewutscher.com
arodriguez@mauricewutscher.com
- Alan I Nahmias on behalf of Interested Party Courtesy NEF anahmias@mbn.law jdale@mbn.law
- Alan W Forsley on behalf of Interested Party Courtesy NEF alan.forsley@flpllp.com
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- Alan W Forsley on behalf of Defendant JGW Solutions LLC alan.forsley@flpllp.com, awf@fklawfirm.com,
awf@fl-lawyers.net,addy@flpllp.com
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- Amy Lynn Ginsburg on behalf of Creditor Shannon Bellfield efilings@ginsburglawgroup.com
- Amy Lynn Ginsburg on behalf of Creditor Kenton Cobb efilings@ginsburglawgroup.com
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- Andrew Still on behalf of Interested Party Courtesy NEF astill@swlaw.com kcollins@swlaw.com
- Andrew Still on behalf of Plaintiff Alteryx Inc. astill@swlaw.com, kcollins@swlaw.com
- Anthony Paul Diehl on behalf of Interested Party Courtesy NEF anthony@apdlaw.net
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- Ashley Dionisio on behalf of Other Professional Omni Agent Solutions adionisio@omniagnt.com
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langleycr75251@notify.bestcase.com;ecf123@casedriver.com;john@slclawoffice.com
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ehays@ecf.courtdrive.com;alinares@ecf.courtdrive.com;cmendoza@marshackhays.com;cmendoza@ecf.cour
tdrive.com
- D Edward Hays on behalf of Creditor Committee of Unsecured Creditors ehays@marshackhays.com
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- Daniel A Edelman on behalf of Creditor Carolyn Beech dedelman@edcombs.com courtecl@edcombs.com

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- 2 • Daniel A Lev on behalf of Interested Party Consumer Legal Group P.C. daniel.lev@gmlaw.com,
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- 3 • Daniel A Lev on behalf of Defendant Consumer Legal Group PC daniel.lev@gmlaw.com,
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- 7 • Daniel H Reiss on behalf of Defendant Touzi Capital LLC dhr@lnbyg.com, dhr@ecf.inforuptcy.com
- 8 • Daniel H Reiss on behalf of Defendant PECC Corp dhr@lnbyg.com dhr@ecf.inforuptcy.com
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marchdr94019@notify.bestcase.com
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- 11 • David M Goodrich on behalf of Interested Party Courtesy NEF dgoodrich@go2.law kadele@go2.law;
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- 12 • David M Goodrich on behalf of Creditor United Partnerships LLC dgoodrich@go2.law, kadele@go2.law;
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- 13 • David S Kupetz on behalf of Defendant Marich Bein LLC David.Kupetz@lockelord.com
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- 14 • David S Kupetz on behalf of Defendant Marich Bein LLC David.Kupetz@lockelord.com,
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- 15 • David S Kupetz on behalf of Interested Party Courtesy NEF David.Kupetz@lockelord.com
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- 16 • Douglas A Plazak on behalf of Defendant Scott James Eadie dplazak@rhlaw.com
- 17 • Eric Bensamochan on behalf of Interested Party Eric Bensamochan eric@eblawfirm.us
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- 20 • Eric Bensamochan on behalf of Creditor Oxford Knox LLC eric@eblawfirm.us, G63723@notify.cincompass.com
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- 27 • Garrick A Hollander on behalf of Creditor MC DVI Fund 2 LLC ghollander@wghlawyers.com,
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- 2 • Gregory M Salvato on behalf of Interested Party Courtesy NEF gsalvato@salvatoboufadel.com
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5 mlaw.com
- 6 • Ira David Kharasch on behalf of Interested Party Courtesy NEF ikharasch@pszjlaw.com
- 7 • Ira David Kharasch on behalf of Interested Party Ad Hoc Consumer Claimants Committee
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- 10 • Jamie D Mottola on behalf of Plaintiff Richard A. Marshack Chapter 11 Trustee Jamie.Mottola@dinsmore.com,
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12 estcase.com
- 13 • Jeffrey I Golden on behalf of Creditor Anaheim Ducks Hockey Club LLC jgolden@go2.law,
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16 estcase.com
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18 b117954@notify.b estcase.com
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- Laila Masud on behalf of Trustee Richard A Marshack (TR) lmasud@marshackhays.com
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